

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 13-2030

BREVON SU-MIL EDGE,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (1044-13SL)

Submitted: January 16, 2014

Decided: January 27, 2014

Before SHEDD, KEENAN, and THACKER, Circuit Judges.

Dismissed by unpublished per curiam opinion.

Brevon Su-Mil Edge, Appellant Pro Se. Michael J. Haungs,
Supervisory Attorney, Gilbert Steven Rothenberg, Deputy
Assistant Attorney General, Robert Joel Branman, UNITED STATES
DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Brevon Su-Mil Edge appeals from the tax court's order dismissing her tax court petition for lack of jurisdiction. Edge elected to have her case heard as a "small tax case" under 26 U.S.C. § 7463 (2012), which provides that decisions in these cases "shall not be reviewed in any other court and shall not be treated as a precedent for any other case." 26 U.S.C. § 7463(b). In accordance with this provision, we dismiss the appeal for lack of jurisdiction. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

DISMISSED